



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Shanna Flores **Phone #:** (406) 265-4356

(Signature)

(Date)

Chair, Board of Trustees: Aileen Couch

(Signature)

(Date)

County Superintendant Diane McLean

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
144	ACT Plus Writing Grant	LOCAL	144	
157	Graduation Matters	STATE		
327	Vo Ed Carl Perkins Tech Prep	FEDERAL	21-0428-88-09-BG	84.243A
355	State OTO Indian Education for All	STATE	None	state
401	Aggregate Reim/Indirects	LOCAL		Local
612	MULTI-DISTRICT FUND	LOCAL		
640	HoLT - DIGITAL ACADEMY	LOCAL		
642	Brekhus Digital Academy	LOCAL	642	
670	HS SUMMER SCHOOL	LOCAL		
691	Sunnyside Rennovations	LOCAL	691	
697	High School Locker Room	LOCAL	697	
770	Advertising Commercial Fund	LOCAL		
800	Vo Ed All Career & Tech Ed Programs	STATE	None	State

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	484,233.25	98,914.55	123,321.79	
02	Taxes Receivable - Real and Personal (120-149)	19,420.39	3,247.17	305.93	
03	Taxes Receivable - Protested (150-159)	1,177.70	200.54	25.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	43,810.06	53,815.51	510.02	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	548,641.40	156,177.77	124,163.14	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	540.75	616.59		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	540.75	616.59		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	20,598.09	3,447.71	331.33	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	18,228.57	2,584.44		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	509,273.99	149,529.03	123,831.81	
52	TOTAL FUND BALANCE/EQUITY	527,502.56	152,113.47	123,831.81	
53	TOTAL LIABILITIES AND FUND BALANCE	548,641.40	156,177.77	124,163.14	

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(0.06)	(18,081.80)	139,502.91	40,276.44
02	Taxes Receivable - Real and Personal (120-149)	22.34			381.39
03	Taxes Receivable - Protested (150-159)	1.50			21.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	47.00	250,200.24		888.01
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	70.78	232,118.44	139,502.91	41,567.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	23.84			403.25
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	46.94	232,118.44	139,502.91	41,164.45
52	TOTAL FUND BALANCE/EQUITY	46.94	232,118.44	139,502.91	41,164.45
53	TOTAL LIABILITIES AND FUND BALANCE	70.78	232,118.44	139,502.91	41,567.70

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,350.94		6,454.08	25,002.20
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	60,350.94		6,454.08	25,002.20
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	183.05			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	183.05			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	60,167.89		6,454.08	25,002.20
52	TOTAL FUND BALANCE/EQUITY	60,167.89		6,454.08	25,002.20
53	TOTAL LIABILITIES AND FUND BALANCE	60,350.94		6,454.08	25,002.20

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,789.29	213,145.77		133,340.09
02	Taxes Receivable - Real and Personal (120-149)	801.72			2,850.63
03	Taxes Receivable - Protested (150-159)	48.56			169.90
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,810.31			6,642.31
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	56,449.88	213,145.77		143,002.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	870.28			3,020.53
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,375.87			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	51,203.73	213,145.77		139,982.40
52	TOTAL FUND BALANCE/EQUITY	55,579.60	213,145.77		139,982.40
53	TOTAL LIABILITIES AND FUND BALANCE	56,449.88	213,145.77		143,002.93

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,941.56	302,306.75		
02	Taxes Receivable - Real and Personal (120-149)		62.99		
03	Taxes Receivable - Protested (150-159)		23.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	32,941.56	302,393.70		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		95.95		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		4,426.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,941.56	297,871.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,941.56	302,297.75		
53	TOTAL LIABILITIES AND FUND BALANCE	32,941.56	302,393.70		

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,114,276.15	691,947.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,114,276.15	691,947.11	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		5,743.09		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		5,743.09		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,108,533.06	691,947.11	
52	TOTAL FUND BALANCE/EQUITY		1,108,533.06	691,947.11	
53	TOTAL LIABILITIES AND FUND BALANCE		1,114,276.15	691,947.11	

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	391,930.13	362,336.11		8,929.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	391,930.13	362,336.11		8,929.71
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	391,930.13	362,336.11		8,929.71
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	391,930.13	362,336.11		8,929.71
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	391,930.13	362,336.11		8,929.71



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

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0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,457,521.82	1,409,725.71
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	40,326.66	39,148.96
1190	Penalties and Interest on Taxes	3,140.19	2,517.06
1510	Interest Earnings	1,305.33	1,214.54
3110	Direct State Aid	1,798,186.01	1,813,058.82
3111	Quality Educator	146,755.21	143,945.12
3112	At Risk Student	14,552.26	16,717.59
3113	Indian Education For All	11,628.00	11,692.80
3114	American Indian Achievement Gap	23,000.00	20,705.00
3115	State Spec Ed Allowable Cost Pymt to Districts	115,101.00	111,081.60
3116	Data For Achievement	8,550.00	11,200.00
3118	Natural Resource Development	12,814.17	20,354.48
3120	State Guaranteed Tax Base Aid	711,332.31	678,911.52
3444	State School Block Grant	288,187.19	288,187.19
3446	SB96 Block Grant Reimbursement	25,624.92	0.00
3460	Montana Oil and Gas Tax	38,431.05	18,744.00
6100	Material Prior Period Revenue Adjustments	69,645.99	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,766,102.11	4,587,209.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,457,667.26	1,439,639.48
		2XX	Personal Services - Employee Benefits	175,889.59	196,111.93
		4XX	Purchased Property Services	7,120.15	12,187.44
		5XX	Other Purchased Services	0.00	2,465.93
		6XX	Supplies and Materials	85,553.23	59,487.13
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	227,641.43	171,178.16
		2XX	Personal Services - Employee Benefits	18,536.45	15,149.52
		3XX	Purchased Professional and Technical Services	760.24	697.58
		5XX	Other Purchased Services	1,792.75	0.00
		6XX	Supplies and Materials	2,249.99	2,484.50
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	6,023.39	3,520.89
		2XX	Personal Services - Employee Benefits	31.50	17.74
		3XX	Purchased Professional and Technical Services	404.49	350.83



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

0428 Havre H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	3,132.95	3,741.91
			6XX Supplies and Materials	75,540.11	98,074.36
		222X Educational Media Services			
			1XX Personal Services - Salaries	81,603.74	54,235.26
			2XX Personal Services - Employee Benefits	9,804.92	7,749.53
			6XX Supplies and Materials	9,172.75	9,645.69
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	83,370.16	101,187.12
			2XX Personal Services - Employee Benefits	17,634.10	19,826.29
			3XX Purchased Professional and Technical Services	22,735.10	17,171.01
			5XX Other Purchased Services	2,958.51	5,909.46
			6XX Supplies and Materials	612.16	479.73
			810 Dues and Fees	0.00	3,964.95
			8XX Other Expenditures	4,024.10	2,642.38
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	262,862.13	207,942.27
			2XX Personal Services - Employee Benefits	42,126.51	31,106.17
			5XX Other Purchased Services	3,985.19	4,683.13
		25XX Support Services - Business			
			1XX Personal Services - Salaries	37,072.97	79,143.76
			2XX Personal Services - Employee Benefits	1,577.20	12,989.10
			3XX Purchased Professional and Technical Services	20,681.13	33,297.54
			4XX Purchased Property Services	6,029.27	6,192.14
			5XX Other Purchased Services	44,575.48	50,675.37
			6XX Supplies and Materials	12,954.90	7,318.06
			7XX Property and Equipment Acquisition	133,325.85	2,394.60
			810 Dues and Fees	170.70	343.70
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	324,717.62	289,228.01
			2XX Personal Services - Employee Benefits	85,268.41	77,723.51
			4XX Purchased Property Services	258,736.05	180,474.06
			5XX Other Purchased Services	0.00	793.49
			6XX Supplies and Materials	75,453.66	30,945.62
			7XX Property and Equipment Acquisition	0.00	14,750.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	13,440.00
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	108,341.96	34,315.85
			2XX Personal Services - Employee Benefits	19,471.51	3,911.02
			6XX Supplies and Materials	5,192.16	2,828.03

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	60,160.67	107,760.76
		2XX	Personal Services - Employee Benefits	8,038.07	5,247.36
		3XX	Purchased Professional and Technical Services	4,000.00	56,075.87
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	6,345.51	6,441.15
		2XX	Personal Services - Employee Benefits	33.09	32.49
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	26,982.27
		2XX	Personal Services - Employee Benefits	0.00	5,460.64
316	Data For Achievement				
		1XXX Instruction			
		3XX	Purchased Professional and Technical Services	8,550.00	0.00
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	0.00	11,200.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX	Personal Services - Salaries	308,683.92	330,513.85
		2XX	Personal Services - Employee Benefits	45,005.78	46,522.51
		4XX	Purchased Property Services	0.00	662.35
		6XX	Supplies and Materials	12,133.73	12,953.14
710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries	39,299.18	38,649.26
		2XX	Personal Services - Employee Benefits	2,357.40	2,335.35
		5XX	Other Purchased Services	4,539.53	4,142.23
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	120,079.38	121,919.16
		2XX	Personal Services - Employee Benefits	21,301.35	24,133.62
		3XX	Purchased Professional and Technical Services	2,127.00	2,587.00
		5XX	Other Purchased Services	23,030.04	19,793.54
		6XX	Supplies and Materials	80.00	70.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	133,986.33	134,249.69
		2XX	Personal Services - Employee Benefits	698.22	676.74
		3XX	Purchased Professional and Technical Services	701.04	647.62
		6XX	Supplies and Materials	35,305.71	44,334.01
999	Undistributed				
		61XX Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	91,300.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives			
					0.00	368,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>4,664,557.72</u>	<u>4,684,304.86</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					646,286.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,587,209.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,684,304.86	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	18,228.57	Less Last Year	39,917.02	(4b)	-21,688.45
					-21,688.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					527,502.56	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	295,987.69	233,558.41
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,799.59	6,599.05
	1190 Penalties and Interest on Taxes	631.95	457.22
	1510 Interest Earnings	139.85	158.01
	2220 County On-Schedule Trans Reimb	52,539.52	48,756.46
	3210 State On-Schedule Trans Reimb	52,524.13	48,756.46
	3444 State School Block Grant	25,401.22	25,401.22
	3446 SB96 Block Grant Reimbursement	5,287.80	0.00
	6100 Material Prior Period Revenue Adjustments	37,343.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		476,655.14	363,686.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,825.22	7,008.70
			2XX Personal Services - Employee Benefits	1,692.62	1,783.12
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	10.50	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	211,705.04	212,606.58
			2XX Personal Services - Employee Benefits	35,132.14	38,370.68
			3XX Purchased Professional and Technical Services	5,608.72	6,671.28
			4XX Purchased Property Services	62,524.50	71,194.76
			5XX Other Purchased Services	20,318.58	22,833.86
			6XX Supplies and Materials	89,593.45	60,533.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				433,410.77	421,002.13



Trustees' Financial Summary

FY2015-16

21 Hill County

0428 Havre H S

Submit ID: 0428-20954436

**** Recalculated ****

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					207,576.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					363,686.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					421,002.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,584.44	Less Last Year	732.64	(4b)	1,851.80	
					1,851.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,113.47	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	121,092.30	16,968.09
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,995.92	1,970.52
	1190 Penalties and Interest on Taxes	263.77	110.20
	1510 Interest Earnings	39.90	267.11
	5200 Sale or Compensation for Loss of Assets	2,000.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		125,391.95	19,315.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	145,952.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				145,952.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					104,515.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,315.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					123,831.81	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,311.47	1,511.93
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	117.48	115.98
	1190 Penalties and Interest on Taxes	4.27	2.33
	1510 Interest Earnings	2.84	0.54
	6100 Material Prior Period Revenue Adjustments	320.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,756.21</u>	<u>1,630.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	<u>3,020.00</u>	<u>4,483.90</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,020.00</u>	<u>4,483.90</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					3,740.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,630.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,483.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	840.00	(4b)	-840.00	
					-840.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46.94	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	91.63	214.39
	2240 County Retirement Distribution	681,216.06	581,952.63
	6100 Material Prior Period Revenue Adjustments	9,453.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		690,761.62	582,167.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		247,623.64	279,507.28
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		23,477.03	26,950.73
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		982.31	0.00
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		20,741.71	8,624.28
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		16,931.02	16,872.90
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		45,672.36	32,071.79
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		9,951.03	13,381.11
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		47,281.17	41,748.85
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		30,904.94	30,350.82
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		14,319.71	5,638.22
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		30,588.49	17,339.90
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		965.77	977.13
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		309.10	4,335.90
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		48,639.24	51,345.37



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	2,505.67	2,714.75	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	1,609.08	763.74	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	5,436.14	5,981.67	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	17,525.73	17,841.48	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	17,147.66	17,564.54	
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits	755.30	817.83	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>583,367.10</u>	<u>574,828.29</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					224,779.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					582,167.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					574,828.29	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					232,118.44	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
144	ACT Plus Writing Grant	
	4710 GEAR UP	2,135.00
327	Vo Ed Carl Perkins Tech Prep	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	39,830.00
401	Aggregate Reim/Indirects	
	1510 Interest Earnings	353.98
	1900 Other Revenue from Local Sources	1,164.00
670	HS SUMMER SCHOOL	
	1945 Fees - Users/Resale of Supplies	500.00
800	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	25,359.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69,341.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
144	ACT Plus Writing Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		2,132.80
			144 Subtotal		2,132.80
157	Graduation Matters				
	324 Graduation Matters Montana				
	21XX Support Services - Students				
			6XX Supplies and Materials		184.20
			157 Subtotal		184.20
327	Vo Ed Carl Perkins Tech Prep				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			6XX Supplies and Materials		26,646.50
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		12,019.50
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,164.00
			327 Subtotal		39,830.00
355	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	21XX Support Services - Students				
			6XX Supplies and Materials		2,166.65
			355 Subtotal		2,166.65



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
800	Vo Ed All Career & Tech Ed Programs				
	392	State Career & Technical Ed Entitlement - Business			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,389.54
			2XX Personal Services - Employee Benefits		244.22
			6XX Supplies and Materials		2,066.43
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,390.00
			2XX Personal Services - Employee Benefits		236.24
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,390.00
			2XX Personal Services - Employee Benefits		241.23
			5XX Other Purchased Services		775.92
			6XX Supplies and Materials		12,750.10
			800 Subtotal		20,483.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					64,797.33

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					134,958.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,341.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,797.33 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					139,502.91 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
144 ACT Plus Writing Grant	2,135.00	2,132.80	2.20
157 Graduation Matters	0.00	184.20	-184.20
327 Vo Ed Carl Perkins Tech Prep	39,830.00	39,830.00	0.00
355 State OTO Indian Education for All	0.00	2,166.65	-2,166.65
401 Aggregate Reim/Indirects	1,517.98	0.00	1,517.98
670 HS SUMMER SCHOOL	500.00	0.00	500.00
800 Vo Ed All Career & Tech Ed Programs	25,359.00	20,483.68	4,875.32



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Total

69,341.98

64,797.33

4,544.65



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	11,642.10	28,399.28
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	644.89	623.03
	1190 Penalties and Interest on Taxes	34.12	38.98
	1340 Fees for Adult Education	9,064.97	11,691.50
	1510 Interest Earnings	117.32	39.92
	6100 Material Prior Period Revenue Adjustments	1,018.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,521.51	40,792.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,480.29	19,282.88
			2XX Personal Services - Employee Benefits	100.16	97.23
			5XX Other Purchased Services	3,180.77	2,758.69
			6XX Supplies and Materials	2,370.21	2,142.37
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	9,963.36	4,658.26
			2XX Personal Services - Employee Benefits	2,377.60	1,120.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,472.39	30,059.55

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	30,431.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,792.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,059.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,164.45	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	33,232.48
	1510 Interest Earnings	177.32	113.39
	1982 Summer Session - Driver's Education Fees	21,879.00	0.00
	3260 State Driver's Education Reimbursement	9,235.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,292.12	33,345.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	24,510.88	24,133.57
			2XX	Personal Services - Employee Benefits	119.26	116.39
			4XX	Purchased Property Services	2,953.78	1,678.88
			5XX	Other Purchased Services	1,522.58	3,236.14
			6XX	Supplies and Materials	651.97	2,351.80
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	27.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					29,758.47	31,543.79

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					58,406.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,345.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,543.79 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	41.01	(4b)	-41.01
					-41.01 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,167.89 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.48	7.76
	1910 Rentals	346.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		351.48	7.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	6,446.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,454.08	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.47	30.47
	5300 Operating Transfers from Other Funds	18,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,006.47	30.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	603.78
		2XX Personal Services - Employee Benefits		0.00	20.60
	21XX Support Services - Students				
		1XX Personal Services - Salaries		12,010.65	0.00
		2XX Personal Services - Employee Benefits		554.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,565.41	624.38

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					25,596.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					624.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,002.20 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	59,375.83	58,242.58
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,663.87	1,615.31
	1190 Penalties and Interest on Taxes	128.18	103.52
	1510 Interest Earnings	131.23	81.76
	3281 State Technology Aid	4,170.09	4,055.54
	6100 Material Prior Period Revenue Adjustments	2,746.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,215.51	64,098.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	40,116.38	20,105.62
			4XX Purchased Property Services	43.50	0.00
			5XX Other Purchased Services	135.11	952.20
			6XX Supplies and Materials	18,020.58	13,283.22
			7XX Property and Equipment Acquisition	29,505.25	50,000.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	5,400.95
			2XX Personal Services - Employee Benefits	0.00	27.28
			3XX Purchased Professional and Technical Services	17,179.77	0.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	0.00	1,798.63
			2XX Personal Services - Employee Benefits	0.00	198.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,000.59	91,765.93



Trustees' Financial Summary

FY2015-16

21 Hill County

0428 Havre H S

Submit ID: 0428-20954436

**** Recalculated ****

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					99,586.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,098.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,765.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,375.87	Less Last Year	20,715.10	(4b)	-16,339.23	
					-16,339.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,579.60	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,637.69	882.46
	3445 State Combined Fund School Block Grant	65,593.16	0.00
	3447 SB96 Combined Block Grant Reimbursement	4,336.86	0.00
	3460 Montana Oil and Gas Tax	111,521.53	31,377.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		184,089.24	32,259.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials	0.00	5,934.56
	21XX Support Services - Students				
		6XX	Supplies and Materials	0.00	105,760.00
	221X Improvement of Instruction Services				
		7XX	Property and Equipment Acquisition	0.00	54,559.98
	25XX Support Services - Business				
		6XX	Supplies and Materials	0.00	7,241.49
		7XX	Property and Equipment Acquisition	18,589.00	0.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	6,294.26	49,275.65
		6XX	Supplies and Materials	1,806.36	3,080.11
		7XX	Property and Equipment Acquisition	48,005.19	59,987.16
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	12,003.01	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		5XX	Other Purchased Services	0.00	50,770.68
		7XX	Property and Equipment Acquisition	0.00	35,446.29
691 Sunnyside Renovations					
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	0.00	3,309.75
		6XX	Supplies and Materials	0.00	21,621.72
	4XXX Facilities Acquisition and Construction Services				
		3XX	Purchased Professional and Technical Services	0.00	48,384.95
		7XX	Property and Equipment Acquisition	0.00	201,267.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				86,697.82	646,639.47



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					830,969.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,259.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					646,639.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	3,444.00	(4b)	-3,444.00	
					-3,444.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,145.77	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	143,642.92	217,789.59
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	378.70	208.80
	1190 Penalties and Interest on Taxes	194.73	292.75
	1510 Interest Earnings	3.54	230.42
	3120 State Guaranteed Tax Base Aid	194,747.98	50,956.33
	6100 Material Prior Period Revenue Adjustments	125.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		339,093.64	269,477.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	25,183.91	23,354.85
			840 Principal On Debt	115,000.00	150,000.00
			850 Interest on Debt	115,816.88	39,487.50
			860 Agent Fees/Issuance Costs	210.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				256,210.79	213,192.35

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	83,696.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	269,477.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	213,192.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	139,982.40	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,696.19	0.00
697	High School Locker Room		
	1510 Interest Earnings	0.00	51.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,696.19</u>	<u>51.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	20,725.94	0.00
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	121,868.47	0.00
			7XX Property and Equipment Acquisition	2,293,271.70	0.00
697	High School Locker Room				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	378.00
			6XX Supplies and Materials	0.00	2,108.83
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	9,323.59
			7XX Property and Equipment Acquisition	0.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,435,866.11</u>	<u>19,810.42</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					52,700.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,810.42 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,941.56 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,818.58	27.29
	1190 Penalties and Interest on Taxes	29.81	8.97
	1510 Interest Earnings	971.36	678.85
	3445 State Combined Fund School Block Grant	0.00	65,593.16
	6100 Material Prior Period Revenue Adjustments	8,682.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,501.93	66,308.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	2,076.50	5,037.78
			4XX Purchased Property Services	649.46	7,385.79
			7XX Property and Equipment Acquisition	0.00	12,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,725.96	24,923.57

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	256,487.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,308.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,923.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 4,426.00 Less Last Year 0.00 (4b)	4,426.00	
	4,426.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	302,297.75	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 72	
PRC	Revenue		2015 Value	2016 Value
	1945 Fees - Users/Resale of Supplies		8,264.72	7,398.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			8,264.72	7,398.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 72	
PRC	Program	Function	Object		2015 Value	2016 Value
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			1XX Personal Services - Salaries		8,131.01	7,211.98
			2XX Personal Services - Employee Benefits		133.71	187.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					8,264.72	7,398.98

Schedule Of Changes Worksheet						Fund Code 72	
Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,398.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,398.98	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

0428 Havre H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
612	MULTI-DISTRICT FUND		
	1510 Interest Earnings	977.50	584.00
	5300 Operating Transfers from Other Funds	73,300.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	137,500.00	862,500.00
640	HoLT - DIGITAL ACADEMY		
	3250 Montana Digital Academy	11,761.33	11,778.38
642	Brekhus Digital Academy		
	3250 Montana Digital Academy	0.00	5,234.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,538.83	880,096.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
612	MULTI-DISTRICT FUND				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		641.00	0.00
		6XX Supplies and Materials		29,519.55	1,650.00
		7XX Property and Equipment Acquisition		12,140.00	0.00
	221X Improvement of Instruction Services				
		5XX Other Purchased Services		0.00	1,536.54
		6XX Supplies and Materials		139,330.56	0.00
	222X Educational Media Services				
		1XX Personal Services - Salaries		47,870.83	0.00
		2XX Personal Services - Employee Benefits		2,577.76	0.00
		6XX Supplies and Materials		62,611.16	0.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		31,748.77	14,458.71
		2XX Personal Services - Employee Benefits		5,724.91	73.21
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		24,300.31	0.00
		2XX Personal Services - Employee Benefits		3,016.21	0.00
		6XX Supplies and Materials		2,342.07	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		20,196.56	0.00
		2XX Personal Services - Employee Benefits		5,038.72	0.00
		3XX Purchased Professional and Technical Services		4,718.42	13,557.61
		4XX Purchased Property Services		1,179.70	0.00
		6XX Supplies and Materials		11,760.52	1,286.09



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	814.40	0.00	
		2XX	Personal Services - Employee Benefits	307.46	17,880.25	
		4XX	Purchased Property Services	325.00	33,947.64	
		6XX	Supplies and Materials	803.74	0.00	
		7XX	Property and Equipment Acquisition	0.00	38,344.39	
640	HoLT - DIGITAL ACADEMY					
	325 Montana Digital Academy					
	1XXX Instruction					
		1XX	Personal Services - Salaries	8,403.91	12,352.40	
		2XX	Personal Services - Employee Benefits	1,300.23	2,099.23	
		8XX	Other Expenditures	668.34	445.51	
642	Brekhus Digital Academy					
	325 Montana Digital Academy					
	1XXX Instruction					
		1XX	Personal Services - Salaries	0.00	2,056.58	
		2XX	Personal Services - Employee Benefits	0.00	348.70	
		8XX	Other Expenditures	0.00	297.33	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>417,340.13</u>	<u>140,334.19</u>	

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					368,770.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					880,096.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,334.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,108,533.06	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	1,001,361.79	548,786.00
	9710 Residual Equity Transfers In	414,648.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,416,010.25</u>	<u>548,786.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	416,764.49	525,315.46
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	549,900.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				416,764.49	1,075,216.01	

Schedule Of Changes Worksheet			Fund Code 84
Beginning Fund Balance			1,218,377.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			548,786.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			1,075,216.01 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			691,947.11 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	106,751.27	34,315.85
XX	39X 1XXX 112	Certified Teacher Staff Salaries	308,683.92	330,513.85
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,453,411.25	1,427,567.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,870.98	3,989.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	165,972.41	159,320.90
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,305,274.71	209,267.13
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	3,020.00	2,998.48
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	5,121.52



Trustees' Financial Summary

FY2015-16

21 Hill County

0428 Havre H S

Submit ID: 0428-20954436

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	83,311.20
b. Related Services Block Grant Entitlement	27,770.40
c. Total Entitlements Subject to Reversion	111,081.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	147,738.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	242,581.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	34,315.85	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,911.02	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,828.03	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	107,760.76	0.00	0.00	0.00	0.00
280	21XX	2XX	5,247.36	0.00	0.00	0.00	0.00
280	21XX	3XX	56,075.87	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	26,982.27	0.00	0.00	0.00	0.00
280	24XX	2XX	5,460.64	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			242,581.80	0.00	0.00	0.00	0.00

242,581.80

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

0428 Havre H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	449,067.23	-5,800.09	0.00	0.00	443,267.14
Buildings	8,874,959.14	-1,284,962.59	66,902.22	0.00	7,656,898.77
Machinery and Equipment	1,392,192.77	83,677.11	132,056.06	0.00	1,607,925.94
Construction in Progress	153,683.31	1,469,485.05	672,246.68	0.00	2,295,415.04
Totals at Historical Cost	10,869,902.45	262,399.48	871,204.96	0.00	12,003,506.89
Depreciation					
Improvement Accum	57,599.93	808.83	6,689.16	0.00	65,097.92
Building Accum	2,960,759.89	10,267.98	170,044.36	0.00	3,141,072.23
Machinery and Equipment Accum	910,214.72	-22,060.83	123,933.85	0.00	1,012,087.74
Total Accumulated Depreciation	3,928,574.54	-10,984.02	300,667.37	0.00	4,218,257.89
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,941,327.91	273,383.50	570,537.59	0.00	7,785,249.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	22,269.51	0.00	0.00
Support Services Staff (22XX)	29,753.92	0.00	0.00
General Administration (23XX)	247.52	0.00	0.00
Financial Administration (25XX)	18,729.13	0.00	0.00
Operations and Maintenance (26XX)	124,198.99	0.00	0.00
Transportation (27XX)	57,389.56	0.00	0.00
Food Service (31XX)	6,605.61	0.00	0.00
Extracurricular (34XX, 35XX)	41,473.14	0.00	0.00
Total Depreciation for FY2016	300,667.38	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

**** Recalculated ****

21 Hill County

0428 Havre H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	25,596.11	371,769.89	0.00	0.00	397,366.00	59,604.90	337,761.10
Special Improvements (SIDs)	20,500.00	0.00	0.00	0.00	20,500.00	0.00	0.00
Other Post Employment Benefits	341,154.40	107,614.00	0.00	0.00	448,768.40	0.00	448,768.40
Total Governmental Activity							
Non-bond Long-Term Liabilities	387,250.51	479,383.89	0.00	0.00	866,634.40	59,604.90	786,529.50
Bond(s)							
01/28/2014	2,485,000.00	0.00	150,000.00	0.00	2,335,000.00	155,000.00	2,180,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,485,000.00	0.00	150,000.00	0.00	2,335,000.00	155,000.00	2,180,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0428-20954436

21 Hill County

**** Recalculated ****

0428 Havre H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	551,853.55	0.00	551,853.55
Net Pension - TRS	0.00	3,842,522.97	0.00	3,842,522.97